

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: May 20, 2010

TO: Dr. Gale Thomas, Director of Student Support Services,
The DeKalb County School System

FROM: Deputy Director of Finance, Internal Audit & Licensing (DIAL)

SUBJECT: American Recovery and Reinvestment Act (ARRA)
RE: Edward Byrne Memorial Justice Assistance Grant (JAG)

General Information

The United States Department of Justice, Bureau of Justice Assistance (BJA) awarded DeKalb County the 2009 Recovery Act Edward Byrne Memorial Justice Assistance Grant (JAG) in the amount of \$2,407,651, for the program period March 2009 through February 2013. DeKalb distributed \$300,956 of the JAG funds to the DeKalb County School System. The JAG program will support a broad range of activities to prevent and control crime. Initiatives include, but are not limited to preserving and creating jobs, assisting those impacted by the recession and stabilizing the State and DeKalb's budget.

The grant may be used for any of the following purposes:

- Law Enforcement Programs
- Prosecution and Court Programs
- Prevention and Education Programs
- Correction and Community Corrections Programs
- Drug Treatment and Enforcement Programs
- Planning, Evaluation, and Technology Improvement Programs
- Crime Victim and Witness Programs

The DeKalb County School System will use the JAG Recovery funds to establish a school based prevention program for middle and high school students. Since the award's inception, the County's School System spent \$83,467.53 in salaries for part-time Prevention/Intervention Specialists, Gaining Results in Intervention and Prevention (Grip) Facilitators, Providing Opportunities and Interventions Needed to Succeed (POINTS) Facilitators, Manager, School Resource Officer (SRO) and SRO POINTS II Facilitators.

Agency		Award Amount	Total Expenditures as of April 7, 2010
DeKalb County School System		\$300,956.00	\$83,467.53

Purpose and Scope

The purpose of the audit is to ascertain the level of compliance with existing contracts and grant agreements with the DeKalb County School System for ARRA funds.

Scope


Our audit covered the period of March 2009 through April 2010. We reviewed the Board of Commissioner's Agenda, contract, application information, the Oracle Data, Award Financial Status Reports, Payroll Detail Reports, and other supporting documentation. Interviews were held with employees from Finance-Budget and Grants Division and Finance-Division of Treasury and Accounting Services and other departments.

Conclusion

Based on our review, we concluded that the DeKalb County School System is in compliance with guidelines set forth by ARRA as of April 7, 2010.

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

Sincerely,



Eugene O'Mard

Cc: Keith Barker, Chief Operating Officer and Executive Assistant
 Dr. Michael J. Bell, Chief Financial Officer for Development
 Deborah Sherman, Finance-Budget and Grants/CIP Manager
 Jennifer Errion, Assistant Director of Student Support Services,
 The Dekalb County School System
 Robyn Trotter, GAO Senior Analyst-Strategic Issues

EO/CH